

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In the Matters of:

Case No: 05-44481 (RDD)
(Chapter 11 - Jointly Administered)

DELPHI CORPORATION, et al.,

Debtors-in-Possession

Hon. Robert D. Drain

AFFIDAVIT OF ANDREW LIGDA

STATE OF MICHIGAN)
)
COUNTY OF MACOMB) ss.

NOW COMES Andrew Ligda, being duly sworn, deposes and states as follows:

1. I am the President of LTC Roll & Engineering Co. ("LTC").
2. I am the individual at LTC principally in charge of the account relating to

Delphi Corporation ("Debtors").

3. I have personally reviewed the books and records of LTC as they pertain to Delphi Corporation.

4. I make this Affidavit of my own personal knowledge and would be competent to testify to the facts stated therein if called as a witness in this matter.

5. Prior to the filing of the Debtors' bankruptcy, LTC sold and shipped to Delphi Corporation certain goods pursuant to purchase orders issued by Delphi to LTC. LTC shipped the requested goods to Delphi as requested.

6. As of October 8, 2005, the outstanding balance due and owing to LTC by the Debtors was \$49,513.82 (the "Outstanding Balance").

7. The Debtors have failed to pay for or return the goods sold and shipped to the Debtors.

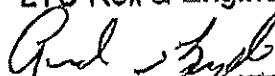
8. The books and records of LTC do not reflect any payments on the Outstanding Balance.

9. The Debtors have provided no proof of payment to LTC regarding the Outstanding Balance.

10. Said amount of \$49,513.82 was acknowledged as the balance due and owing and is fully supported by the books and records of LTC.

Further Deponent Sayeth Not.

LTC Roll & Engineering Co.

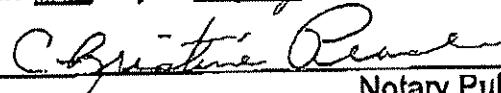


ANDREW LIGDA

Its: President

Dated: April 10, 2006

Subscribed and sworn to before me
this 10 day of April, 2007.



Notary Public

County, Michigan

Acting in Muskegon County, Michigan

My commission expires: June 24, 2011